

Internal Revenue Service, Treasury

§ 157.7701-1

claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78463, Dec. 22, 2008]

§ 157.6696-1 Claims for credit or refund by tax return preparers.

(a) *In general.* For rules for claims for credit or refund by a tax return preparer who prepared a return or claim for refund for tax under section 5891 of the Internal Revenue Code, the rules under § 1.6696-1 of this chapter will apply.

(b) *Effective/applicability date.* This section is applicable to returns and

claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78463, Dec. 22, 2008]

§ 157.7701-1 Tax return preparer.

(a) *In general.* For the definition of a tax return preparer, see § 301.7701-15 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78463, Dec. 22, 2008]

PARTS 158-169 [RESERVED]

SUBCHAPTER E [RESERVED]

PARTS 170-299 [RESERVED]